

EXHIBIT M

Frederick Mehl

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September 2, 2010

Karen D. Peck, Esq.
WILSON, ELSER, MOSKOWITZ,
EIDELMAN AND DICKER LLP.
33 Washington Street
Newark, NJ 07102

**Re: American General Life Insurance Company
v. Chaim Fink, et al
File No.: 07478.0617
Docket No. : L-1954-10**

Dear Ms. Peck:

We represent Solomon Landau of 1178-59 Street, Brooklyn, NY.

In response to your letter of August 17, 2010 addressed to one Zalmen Landau at the above address, please be advised Solomon Landau has no connection with the Fink Family Trust, nor the litigation you cite in your letter.

If you wish, Mr. Landau can provide an Affidavit in this regard. I request that you withdraw the New Jersey court action against Mr. Landau, and/or any court papers naming him as a defendant in this purported action. Kindly verify such withdrawal.

Please feel free to contact me. Thank you.

Very truly yours,


FREDERICK MEHL, ESQ.

FM/dd